



# *The Commonwealth of Massachusetts*

*Department of Revenue*

*Leverett Saltonstall Building,*

*100 Cambridge Street, Boston 02204*

January 12, 1982

L. JOYCE HAMPERS  
COMMISSIONER

("Company") operates "full service prescription eyewear stores." The stores sell prescription eyeglasses that are made to order on the premises from uncut lens slugs and blank frames. You inquire whether sales to the Company of materials, tools and machinery used in the stores in eyeglass-making operations are subject to the Massachusetts sales or use tax.

Massachusetts General Laws Chapter 64H, Section 6(r) exempts from the sales tax sales of materials, tools and fuel consumed and used directly and exclusively in an industrial plant in the actual manufacture of tangible personal property to be sold. Section 6(s) exempts sales of machinery and replacement parts used directly and exclusively in an industrial plant in the actual manufacture, conversion or processing of tangible personal property to be sold. For purposes of both provisions, "industrial plant" is defined as "a factory at a fixed location primarily engaged in the manufacture, conversion or processing of tangible personal property to be sold in the regular course of business."

Based on the foregoing, it is ruled that an eyewear store is not an "industrial plant" within the meaning of Chapter 64H, Section 6(r) and (s); sales to the Company of materials, tools and machinery to be used therein are therefore subject to tax.

Very truly yours,

*Joyce Hampers*  
Commissioner of Revenue

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